



Quarterly Summary of State and Local Tax Revenue

U.S. DEPARTMENT OF COMMERCE Social and Economic Statistics Administration BUREAU OF THE CENSUS

GT75 No. 1

Issued July 1975

January—March 1975

Taxes collected by State and local governments in the United States totaled \$138.5 billion during the 12 months ended with March 1975. This reflects an increase of \$10.7 billion, or 8.4 percent from a year earlier. State taxes amounted to \$78.3 billion, or 7.6 percent more than in the 12 months ended with March 1974. The yield of locally imposed taxes rose 9.4 percent to \$60.2 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent increase or decrease (-)
	1975	1974	
Total.....	138,522	127,790	8.4
Property.....	50,860	48,179	5.6
Other than property....	87,662	79,611	10.1
General sales and gross receipts.....	28,548	25,326	12.7
Motor fuel sales.....	8,277	8,294	-0.2
Individual income.....	20,930	19,574	6.9
Motor vehicle and operators' licenses..	4,160	3,975	4.7
Corporation net income	6,418	5,630	14.0
All other.....	19,329	16,812	15.0

During the first quarter of calendar 1975, collections of State and local taxes amounted to \$34.6 billion. As compared with the corresponding quarter of 1974, this indicates a rise of \$3.1 billion, or 10.0 percent. These and other quarterly amounts are reported in table 1.

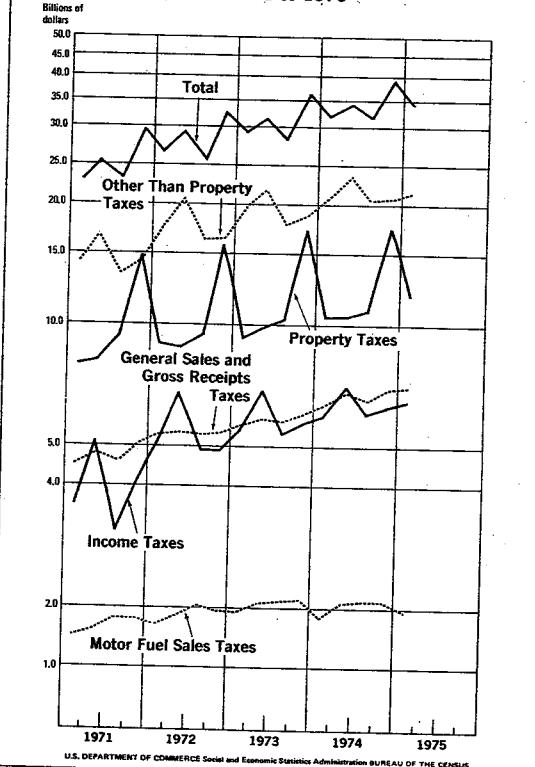
The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1971.

Although motor fuel sales taxes during the first quarter of 1975 were \$72 million higher than the same quarter of 1974, these collections declined 7.9 percent from the fourth quarter 1974, reflecting the continued impact of recent fuel problems. On a year-to-year comparison, motor fuel taxes for the 12-month period ending with March 1975 decreased by 0.2 percent from

the 12-month period ending March 1974. This was only the second time since this survey's inception in 1963 that motor fuel sales taxes showed a drop in any year-to-year 12-month period comparison; the first such decline occurred with the period ended December 1974.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding

Trends in Quarterly Collections of State and Local Taxes, Total and Selected Types:
1971 to 1975



For sale by the Subscriber Services Section (Publications), Social and Economic Statistics Administration, Washington, D.C. 20233 or any U.S. Department of Commerce district office. Price 30 cents. Series GT Quarterly Summary of State and Local Tax Revenue \$1.20 for subscription. Current governments reports issued in Series GE, GF, GT, GC, and GR are sold as single consolidated subscription at \$19.25 per year.

QUARTERLY TAX REPORT

or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas for which data are available for the 12-month period ending March 1975. The table lists, in State order, each of these standard metropolitan statistical areas (SMSA's) which had a population of 500,000 or more in 1972; the component counties of such SMSA's; and all other county-type areas that had a 1972 population of 200,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this, as well as other Bureau of the Census reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1974 and State Government Finances in 1973. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1972-73.

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Property tax collections during the first quarter 1975, as shown in table 1, are estimates based upon information from a revised stratified sample panel, effective in January 1975, containing 521 counties or county-type areas which are served altogether by approximately 6,500 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

QUARTERLY TAX REPORT

3

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter of 1975 and Prior Periods
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax							
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
QUARTERS											
1975:											
1st quarter.....	34,627	20,235	14,392	12,013	7,313	1,950	5,161	1,774	1,582	4,834	
1974:											
4th quarter.....	r 38,516	18,555	r 19,961	r 17,585	7,206	2,118	5,332	1,268	713	4,294	
3d quarter.....	31,108	18,085	13,023	10,590	6,915	2,148	5,062	1,209	817	4,267	
2d quarter.....	34,271	21,449	12,822	10,572	7,114	2,061	5,375	2,167	1,048	5,934	
1st quarter.....	31,479	19,309	12,170	10,496	6,738	1,878	4,876	1,505	1,555	4,431	
1973:											
4th quarter.....	36,242	17,049	19,193	17,461	6,390	2,145	4,856	1,083	673	3,634	
3d quarter.....	28,187	16,155	12,032	10,307	6,023	2,150	4,500	1,017	655	3,535	
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	5,341	2,025	1,092	5,212	
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	4,505	1,421	1,483	4,248	
1972:											
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409	
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418	
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952	
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865	
1971:											
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171	
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172	
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344	
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494	
1970:											
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832	
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843	
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952	
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186	
12 MONTHS ENDING											
March 1975.....	138,522	78,324	60,198	50,860	28,548	8,277	20,930	6,418	4,160	19,329	
December 1974.....	r 135,374	77,398	r 57,976	r 49,343	27,973	8,205	20,645	6,149	4,133	18,926	
September 1974.....	133,100	75,892	57,208	49,219	27,157	8,232	20,169	5,964	4,093	18,266	
June 1974.....	130,179	73,962	56,217	48,836	26,265	8,234	19,607	5,772	3,931	17,534	
March 1974.....	127,790	72,766	55,024	48,179	25,326	8,294	19,574	5,630	3,975	16,812	
December 1973.....	125,433	71,389	54,044	47,244	24,562	8,347	19,202	5,546	3,903	16,629	
September 1973.....	121,733	69,166	52,567	45,939	23,654	8,157	18,380	5,368	3,831	16,404	
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	17,977	5,208	3,812	16,287	
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	18,038	4,901	3,703	16,027	
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644	
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406	
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160	
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552	

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1972-73 and earlier years. Verification of calendar year totals with State officials has resulted in minor revisions for prior periods. See text discussions of "Sources of Data and Limitations."

^rRevised.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1975, and Prior Periods
(Dollar amounts in millions)

Area	Area popula-tion, 1972 ¹	Collections, 12 months ended March			Area	Area popula-tion, 1972 ¹	Collections, 12 months ended March		
		1975	1974	Percent change			1975	1974	Percent change
ALABAMA									
Birmingham SMSA ²	778,500	(NA)	(NA)	(NA)	Washington, D.C.-Md.-Va. SMSA--Continued	170,000	49.3	43.1	14.4
Jefferson County.....	646,300	59.7	54.1	10.4	Arlington County, Va.....	21,700	5.9	(NA)	(NA)
Other county: Mobile.....	323,800	21.4	17.7	20.9	Fairfax city, Va.....	482,100	142.7	131.9	8.2
ARIZONA					Fairfax County, Va.....	10,400	3.0	2.6	15.4
Phoenix SMSA (Maricopa County)...	1,053,000	229.4	211.5	8.5	Falls Church city, Va.....	40,600	10.4	8.8	18.2
Other county: Pima.....	387,000	111.1	101.0	10.0	Loudoun County, Va.....	125,100	30.4	25.1	21.1
PRINCIPAL CITIES					Prince William County, Va.....				
CALIFORNIA									
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,527,300	534.1	499.9	6.8	FLORIDA				
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,999,600	2,365.6	2,422.5	-2.3	Fort Lauderdale-Hollywood SMSA (Broward County).....	684,900	140.4	138.5	1.4
Riverside-San Bernardino-Ontario SMSA.....	1,178,500	377.6	368.6	2.4	Jacksonville SMSA ²	635,500	(NA)	(NA)	(NA)
Riverside County.....	486,500	155.1	150.4	3.1	Duval County (Jacksonville city).....	535,300	69.0	68.2	1.2
San Bernardino County.....	692,000	222.5	218.2	2.0	Miami SMSA (Dade County).....	1,331,200	318.4	289.8	9.9
Sacramento SMSA ²	851,300	(NA)	(NA)	Orlando SMSA ²	506,200	(NA)	(NA)	(NA)	
Sacramento County.....	669,400	187.8	(NA)	Orange County.....	373,800	77.8	64.7	20.3	
San Diego SMSA (San Diego County).....	1,443,100	429.4	389.9	10.1	Tampa-St. Petersburg SMSA ²	1,189,000	(NA)	(NA)	(NA)
San Francisco-Oakland SMSA.....	3,131,800	1,321.4	1,249.5	5.8	Hillsborough County.....	511,500	84.8	75.6	12.2
Alameda County.....	1,097,200	424.9	399.8	6.3	Pinellas County.....	580,100	85.9	50.9	68.8
Contra Costa County.....	572,700	268.3	251.2	5.8	GEORGIA				
Marin County.....	208,700	95.6	84.5	13.1	Atlanta SMSA ²	1,683,600	(NA)	(NA)	(NA)
San Francisco city.....	690,300	296.2	283.6	4.4	Clayton County.....	113,300	23.0	18.3	25.7
San Mateo County.....	562,900	236.4	230.4	2.6	Cobb County.....	210,800	35.4	29.0	22.1
San Jose SMSA (Santa Clara County).....	1,126,700	428.2	399.5	7.2	De Kalb County.....	449,200	97.3	84.4	15.3
Other counties: Fresno.....	430,500	132.7	125.9	5.4	Fulton County.....	596,800	206.8	193.5	6.9
Kern.....	336,000	131.3	151.9	-13.6	Gwinnett County.....	85,000	16.6	13.0	27.7
COLORADO									
Denver-Boulder SMSA ²	1,309,200	(NA)	(NA)	(NA)	HAWAII				
Adams County.....	200,200	34.1	38.2	-10.7	Honolulu SMSA (Honolulu city)....	660,100	96.3	91.9	4.8
Arapahoe County.....	183,800	47.1	45.9	2.6	ILLINOIS				
Boulder County.....	146,700	37.7	37.6	0.3	(See also Missouri)				
Denver city.....	511,900	136.2	132.8	2.6	Chicago SMSA.....	7,084,600	32,244.0	2,687.6	-16.5
Jefferson County.....	265,200	59.7	58.8	1.5	Cook County.....	5,542,400	1,712.2	2,226.1	-23.1
CONNECTICUT					Du Page County.....	515,100	184.0	172.4	6.7
Bridgeport SMSA (Fairfield County).....	793,900	328.3	314.2	4.5	Kane County.....	240,900	68.2	65.8	3.7
Hartford SMSA (Hartford County).....	833,800	301.6	289.6	4.1	Lake County.....	389,600	(NA)	122.6	(NA)
New Haven-West Haven SMSA (New Haven County).....	760,800	266.4	258.8	2.9	McHenry County.....	1,144,400	32.9	30.7	7.2
DELAWARE					Will County.....	262,200	76.9	70.0	9.9
Wilmington, Del.-N.J.-Md. SMSA ² ... New Castle County, Del.....	512,400	(NA)	(NA)	(NA)	INDIANA				
	393,800	59.6	72.3	-17.6	(See also Kentucky and Ohio)				
DISTRICT OF COLUMBIA					Gary-Hammond-East Chicago SMSA ² .. Lake County.....	644,100	(NA)	(NA)	(NA)
Washington, D.C.-Md.-Va. SMSA ²	2,998,900	(NA)	(NA)	(NA)	552,800	119.6	105.2	13.7	
Washington, D.C.	748,300	148.9	140.6	5.9	Indianapolis SMSA.....	1,127,900	276.7	305.6	-9.5
Montgomery County, Md.....	545,100	170.9	169.6	0.8	Boone County.....	31,600	6.2	6.0	3.3
Prince Georges County, Md.....	694,500	151.8	148.6	2.2	Hamilton County.....	57,600	10.3	12.7	-18.9
Alexandria city, Va.....	108,100	31.8	31.8	-	Hancock County.....	36,300	6.3	7.0	-10.0
KANSAS					Hendricks County.....	56,400	11.5	11.5	-
					Johnson County.....	63,800	14.0	11.1	26.1
					Marion County.....	798,300	214.1	242.1	-11.6
					Morgan County.....	45,300	5.7	7.0	-18.6
					Shelby County.....	38,600	8.6	8.2	4.9
IOWA					MISSOURI				
					Polk County.....	295,100	105.9	85.4	24.0
					KANSAS (See also Missouri)				
					Sedgwick County.....	337,800	(NA)	79.7	(NA)

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1975, and Prior Periods—Continued
(Dollar amounts in millions)

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1975, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1972 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1972 ¹	Collections, 12 months ended March		
		1975	1974	Percent change			1975	1974	Percent change
OHIO									
Akron SMSA ²	682,200	(NA)	(NA)	(NA)	Pittsburgh SMSA.....	2,395,800	421.0	418.8	0.5
Summit County.....	551,900	170.0	109.4	55.4	Allegheny County.....	1,588,500	320.2	320.8	-0.2
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,391,500	3265.9	248.3	7.1	Beaver County.....	209,300	35.4	30.0	18.0
Clermont County, Ohio.....	100,100	(NA)	13.9	(NA)	Washington County.....	215,800	23.7	22.1	7.2
Hamilton County, Ohio.....	921,800	204.6	193.9	5.5	Westmoreland County.....	382,200	41.7	45.9	-9.1
Warren County, Ohio.....	87,100	14.9	10.8	38.0	Other counties:				
Boone County, Ky.....	34,300	3.7	3.0	23.3	Berks.....	301,400	43.9	39.4	11.4
Campbell County, Ky.....	88,000	8.1	7.9	2.5	Erie.....	271,000	77.5	63.1	22.8
Kenton County, Ky.....	129,900	13.1	12.1	8.3	Lancaster.....	329,900	40.9	31.8	28.6
Dearborn County, Ind.....	30,300	6.1	6.7	-9.0					
Cleveland SMSA.....	2,045,500	3536.7	520.4	3.1	RHODE ISLAND				
Cuyahoga County.....	1,693,100	457.7	447.3	2.3	Providence-Warwick-Pawtucket SMSA ⁵	782,700	196.7	177.8	10.6
Geauga County.....	64,300	17.3	15.5	11.6	Bristol County.....	45,800	12.1	11.6	4.3
Lake County.....	200,400	41.5	39.0	6.4	Kent County.....	146,500	37.0	34.0	8.8
Medina County.....	87,700	(NA)	18.6	(NA)	Providence County.....	590,400	147.6	132.2	11.7
Columbus SMSA ²	1,057,700	(NA)	(NA)	(NA)	TENNESSEE				
Delaware County.....	44,500	8.7	7.2	20.8	Memphis, Tenn.-Ark.-Miss. SMSA ²	847,100	(NA)	(NA)	(NA)
Franklin County.....	864,500	172.2	152.5	12.9	Shelby County, Tenn.....	736,000	129.2	121.8	6.1
Pickaway County.....	41,500	7.0	(NA)	(NA)	Nashville SMSA ²	715,700	(NA)	(NA)	(NA)
Dayton SMSA.....	857,300	185.5	122.3	51.7	Davidson County (Nashville-Davidson city).....	447,600	96.7	78.9	22.6
Greene County.....	127,800	26.5	14.8	79.1	Other county:				
Miami County.....	87,300	15.9	12.8	24.2	Knox.....	285,100	33.6	37.6	-10.6
Montgomery County.....	606,200	138.4	90.2	53.4	TEXAS				
Preble County.....	36,000	4.7	4.5	4.4	Dallas-Fort Worth SMSA ²	(NA)	(NA)	(NA)	(NA)
Toledo, Ohio-Mich. SMSA ²	780,600	(NA)	(NA)	(NA)	Collin County.....	73,400	15.0	12.6	19.1
Lucas County, Ohio.....	490,000	116.7	75.7	54.2	Dallas County.....	1,361,300	374.3	340.4	10.0
Youngstown-Warren SMSA ²	544,100	(NA)	(NA)	(NA)	Denton County.....	84,700	12.2	10.4	17.3
Mahoning County.....	306,700	53.3	64.0	-16.7	Ellis County.....	48,900	6.2	5.4	14.8
Other county:					Kaufman County.....	34,800	4.1	3.2	28.1
Stark.....	375,600	60.8	58.1	4.7	Rockwall County.....	7,700	1.7	1.4	21.4
OKLAHOMA					Tarrant County.....	724,900	141.9	128.5	10.4
Oklahoma City SMSA ²	735,800	(NA)	(NA)	(NA)	HOUSTON SMSA²				
Oklahoma County.....	547,600	78.0	81.4	-4.2	Brazoria County.....	112,700	40.2	35.9	12.0
Tulsa SMSA ²	559,600	(NA)	(NA)	(NA)	Fort Bend County.....	58,900	20.2	15.2	32.9
Tulsa County.....	406,500	71.1	70.0	1.6	Harris County.....	1,835,800	466.0	410.7	13.5
OREGON					Liberty County.....	37,000	6.8	5.9	15.3
Portland, Oreg.-Wash. SMSA.....	1,036,200	3319.6	280.4	14.0	Montgomery County.....	64,400	15.4	11.9	29.4
Clackamas County, Oreg.....	175,500	(NA)	50.3	(NA)	SAN ANTONIO SMSA²				
Multnomah County, Oreg.....	550,400	176.5	158.0	11.7	San Antonio SMSA ²	(NA)	(NA)	(NA)	(NA)
Washington County, Oreg.....	170,900	57.2	47.3	20.9	Bexar County.....	874,300	118.9	105.6	12.6
Clark County, Wash.....	139,400	26.9	24.8	8.5	Guadalupe County.....	35,400	3.0	2.6	15.4
PENNSYLVANIA					Other county:				
Northeast Pennsylvania SMSA ²	631,500	(NA)	(NA)	(NA)	El Paso.....	373,900	54.5	41.4	31.6
Luzerne County.....	346,900	33.5	29.9	12.0	UTAH				
Philadelphia, Pa.-N.J. SMSA.....	4,877,500	3989.3	950.4	4.1	Salt Lake City-Ogden SMSA ²	744,300	(NA)	(NA)	(NA)
Bucks County, Pa.....	439,100	92.6	86.5	7.1	Salt Lake County.....	482,300	92.3	91.1	1.3
Chester County, Pa.....	287,800	57.6	55.2	4.4	VIRGINIA				
Delaware County, Pa.....	601,900	136.1	127.0	7.2	(See also District of Columbia)				
Montgomery County, Pa.....	633,000	179.8	166.7	7.9	Other county:				
Philadelphia County (Philadelphia city), Pa.....	1,916,000	(NA)	234.6	(NA)	El Paso.....	373,900	54.5	41.4	31.6
Burlington County, N.J.....	341,300	90.4	88.2	2.5	UTAH				
Camden County, N.J.....	478,600	152.0	141.6	7.3	Salt Lake City-Ogden SMSA ²	744,300	(NA)	(NA)	(NA)
Gloucester County, N.J.....	179,800	49.4	50.6	-2.4	Salt Lake County.....	482,300	92.3	91.1	1.3

See footnotes at end of table.

QUARTERLY TAX REPORT

7

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1975, and Prior Periods—Continued
(Dollar amounts in millions)

Area	Area population, 1972 ¹	Collections, 12 months ended March			Area	Area population, 1972 ¹	Collections, 12 months ended March		
		1975	1974	Percent change			1975	1974	Percent change
WASHINGTON (See also Oregon)									
Seattle-Everett SMSA.....	1,399,600	345.7	348.3	-0.7	Kanawha County.....	230,600	25.5	24.8	2.8
King County.....	1,134,800	290.4	294.2	-1.3	WISCONSIN				
Snohomish County.....	264,800	55.3	54.1	2.2	Milwaukee SMSA.....	1,423,200	449.4	428.9	4.8
Other counties:					Milwaukee County.....	1,060,100	332.8	315.4	5.5
Pierce.....	405,300	68.1	70.2	-3.0	Ozaukee County.....	58,600	18.5	17.2	7.6
Spokane.....	301,800	42.9	33.6	27.7	Washington County.....	67,500	22.1	18.4	20.1
					Waukesha County.....	237,000	76.0	77.9	-2.4

- Represents zero or rounds to zero.

NA Not available.

¹Population data are provisional estimates from Bureau of the Census, Current Population Reports, Series P-25, No. 517, May 1974.²Data for the first quarter of 1975 reflect a revised sample selection. Comparative 12-month data for certain SMSA components are not available (see Appendix A).³Total includes amounts estimated for those areas not reporting.⁴Massachusetts State Economic Area C.⁵Rhode Island State Economic Area A.

QUARTERLY TAX REPORT

List of SMSA Components For Which Data Are Not Available For Complete 12-Month Period

As indicated by the introductory text and annotations in table 2 to particular Standard Metropolitan Statistical Areas (SMSA's), local property tax collections of certain governmental units within SMSA's were not canvassed during the entire 12-month period covered by table 2. A listing of these units by SMSA is shown below.

Standard metropolitan statistical area	Area
Birmingham, Ala.....	St. Claire County, Shelby County, Walker County
Sacramento, Calif.....	Placer County, Yolo County
Denver-Boulder, Colo.....	Gilpin County
Wilmington, Del.-N.J.-Md.....	Salem County, N.J.; Cecil County, Md.
Washington, D.C.-Md.-Va.....	Charles County, Md.
Jacksonville, Fla.....	Baker County, Clay County, Nassau County, St. Johns County
Orlando, Fla.....	Osceola County, Seminole County
Tampa-St. Petersburg, Fla.....	Pasco County
Atlanta, Ga.....	Butts County, Cherokee County, Douglas County, Fayette County, Forsyth County, Henry County, Newton County, Paulding County, Rockdale County, Walton County
Gary-Hammond-East Chicago, Ind.....	Porter County
Louisville, Ky.-Ind.....	Bullitt County, Ky.; Oldham County, Ky.
Springfield-Chicopee-Holyoke, Mass.....	Hampshire County
Detroit, Mich.....	Lapeer County, Livingston County, St. Clair County
Flint, Mich.....	Shiawassee County
Grand Rapids, Mich.....	Ottawa County
Minneapolis-St. Paul, Minn.-Wis.....	Carver County, Minn.; Chisago County, Minn.; Scott County, Minn.; Wright County, Minn.; St. Croix County, Wis.
Kansas City, Mo.-Kans.....	Ray County, Mo.
St. Louis, Mo.-Ill.....	Clinton County, Ill.; Monroe County, Ill.
Omaha, Nebr.-Iowa.....	Sarpy County, Nebr.; Pottawattamie County, Iowa
Newark, N.J.....	Somerset County
Albany-Schenectady-Troy, N.Y.....	Montgomery County, Rensselaer County, Saratoga County, Schenectady County
New York, N.Y.-N.J.....	Putnam County, N.Y.
Rochester, N.Y.....	Ontario County
Syracuse, N.Y.....	Madison County, Oswego County
Charlotte-Gastonia, N.C.....	Gaston County, Union County
Akron, Ohio.....	Portage County
Columbus, Ohio.....	Fairfield County, Madison County
Toledo, Ohio-Mich.....	Fulton County, Ohio; Ottawa County, Ohio; Wood County, Ohio; Monroe County, Mich.
Youngstown-Warren, Ohio.....	Trumbull County
Oklahoma City, Okla.....	Canadian County, Cleveland County, McClain County, Pottawatomie County
Tulsa, Okla.....	Creek County, Mayes County, Osage County, Rogers County, Wagoner County
Northeast Pennsylvania, Pa.....	Lackawanna County, Monroe County
Memphis, Tenn.-Ark.-Miss.....	Tipton County, Tenn.; Crittenden County, Ark.; Desoto County, Miss.
Nashville, Tenn.....	Cheatham County, Dickson County, Robertson County, Rutherford County, Sumner County, Williamson County, Wilson County
Dallas-Fort Worth, Texas.....	Hood County, Johnson County, Parker County, Wise County
Houston, Texas.....	Waller County
San Antonio, Texas.....	Comal County
Salt Lake City-Ogden, Utah.....	Davis County, Tooele County, Weber County
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.....	Chesapeake city, Va.; Portsmouth city, Va.; Virginia Beach city, Va.; Currituck County, N.C.

Table 3. Collections of Selected State Taxes, First Quarter of 1975 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	1st quarter 1975 (thousand dollars)	12-month periods			1st quarter 1975 (thousand dollars)	12-month periods		
		Year ended March 1975 (thousand dollars)	Percent change from--			Year ended March 1975 (thousand dollars)	Year ended Dec. 1974	Year ended March 1974
United States, total ¹	6,167,849	24,288,570	1.8	11.9	1,934,417	8,232,438	1.1	-0.3
Alabama.....	89,491	341,514	3.1	12.0	34,972	148,155	1.2	0.3
Alaska.....	(X)	(X)	(X)	(X)	3,569	16,854	4.2	30.8
Arizona.....	101,861	375,792	6.1	24.9	24,862	97,454	5.4	10.2
Arkansas.....	49,888	209,388	1.3	13.3	24,321	107,721	0.3	3.3
California.....	978,603	3,261,735	10.7	29.0	182,837	737,010	0.8	-2.9
Colorado.....	60,620	273,432	0.1	12.0	20,767	91,738	0.4	-3.3
Connecticut.....	111,797	431,473	² -2.9	² -4.3	32,115	136,673	0.9	-1.4
Delaware.....	(X)	(X)	(X)	(X)	6,384	27,792	-0.1	-0.8
District of Columbia.....	30,419	112,594	0.1	8.0	4,732	19,284	1.0	-3.7
Florida.....	310,129	1,209,509	-0.5	3.3	91,663	357,771	0.8	-1.2
Georgia.....	135,069	560,680	0.3	6.8	53,697	227,952	0.5	-2.3
Hawaii.....	76,016	277,080	4.7	9.8	5,043	19,937	2.3	-0.9
Idaho.....	18,431	77,822	2.5	14.9	8,324	40,477	5.4	-2.8
Illinois.....	379,440	1,485,835	1.7	11.5	87,183	375,479	0.7	-2.5
Indiana.....	199,134	878,406	-2.6	19.7	54,497	241,806	-4.2	9.2
Iowa.....	76,792	288,108	1.5	5.4	28,301	119,510	0.8	-0.1
Kansas.....	63,934	257,598	1.1	13.7	18,547	92,757	-2.7	-2.8
Kentucky.....	98,622	365,506	0.1	12.1	44,130	170,306	3.9	4.5
Louisiana.....	91,441	355,767	4.1	10.1	36,324	149,639	1.2	-0.9
Maine.....	30,968	140,867	0.8	7.9	11,190	50,473	1.9	-0.1
Maryland.....	98,369	384,807	-0.5	10.8	41,657	174,607	1.8	0.1
Massachusetts.....	58,992	248,241	-0.7	2.0	43,913	179,898	0.6	-1.8
Michigan.....	189,051	1,130,785	² -8.3	² -3.3	91,481	397,589	0.8	-1.9
Minnesota.....	92,212	364,030	4.2	18.1	31,098	142,974	-1.3	-3.2
Mississippi.....	91,881	379,817	1.1	10.8	24,324	126,266	-0.9	4.4
Missouri.....	122,933	471,200	1.4	11.1	44,705	194,028	1.1	1.1
Montana.....	(X)	(X)	(X)	(X)	7,909	36,283	-2.6	-8.3
Nebraska.....	35,627	139,804	0.6	12.7	17,613	80,400	-1.6	-3.5
Nevada.....	22,654	88,297	1.9	11.3	5,666	25,317	0.9	-14.6
New Hampshire.....	(X)	(X)	(X)	(X)	8,594	36,418	0.9	-1.5
New Jersey.....	⁴ 168,683	⁴ 750,572	⁴ -0.1	⁴ 7.7	⁴ 65,000	⁴ 272,300	⁴ 1.2	⁴ 0.3
New Mexico.....	53,903	209,283	3.2	20.0	13,581	55,968	1.7	3.9
New York.....	507,947	2,000,854	1.7	7.4	107,352	509,840	1.1	-0.1
North Carolina.....	100,442	424,959	0.4	5.6	61,696	268,505	1.5	0.5
North Dakota.....	25,376	93,115	4.6	17.8	3,915	25,415	1.0	-4.1
Ohio.....	227,733	826,201	2.3	7.4	89,970	365,415	-0.3	-2.4
Oklahoma.....	40,445	159,332	4.0	19.8	26,887	110,233	1.7	-1.5
Oregon.....	(X)	(X)	(X)	(X)	17,483	81,454	1.4	-3.2
Pennsylvania.....	316,192	1,256,202	1.4	7.4	118,009	445,626	4.5	3.0
Rhode Island.....	24,799	103,599	0.5	6.2	7,397	31,709	-0.1	-0.4
South Carolina.....	81,187	334,711	1.6	10.4	29,863	126,801	1.5	-1.3
South Dakota.....	19,325	80,247	-1.5	9.6	5,870	29,390	-0.7	-3.7
Tennessee.....	114,803	475,915	1.2	8.4	40,235	173,623	1.5	0.4
Texas.....	310,292	1,196,267	-1.8	12.6	93,992	388,766	1.1	-1.3
Utah.....	46,348	164,605	4.0	8.8	10,928	48,262	1.3	-1.7
Vermont.....	6,946	27,185	0.8	3.3	5,098	21,654	1.3	-1.8
Virginia.....	90,449	362,307	1.3	13.0	56,918	240,792	-0.5	-2.5
Washington.....	213,419	844,287	2.3	13.9	37,689	162,084	0.7	0.1
West Virginia.....	91,031	⁴ 315,024	⁴ 7.4	⁴ 22.8	16,942	73,908	-0.6	1.1
Wisconsin.....	127,796	560,011	1.0	8.6	34,725	155,676	-0.4	-0.9
Wyoming.....	16,774	66,401	5.6	30.8	5,181	22,649	-2.2	-8.7

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1975 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	1st quarter 1975 (thousand dollars)	12-month periods			1st quarter 1975 (thousand dollars)	12-month periods		
		Year ended March 1975 (thousand dollars)	Percent change from--			Year ended Dec. 1974	Year ended March 1974	Year ended Dec. 1974
United States, total ¹	4,365,185	18,177,503	0.6	6.8	1,519,862	3,909,232	0.2	2.9
Alabama.....	48,340	482,828	(5)	(5)	21,087	35,998	17.5	3.6
Alaska.....	25,713	78,664	22.4	66.8	1,078	8,482	4.0	21.7
Arizona.....	36,149	157,749	4.5	47.1	13,859	39,450	1.8	10.8
Arkansas.....	31,986	125,229	1.9	27.9	9,563	40,360	-0.4	3.7
California.....	494,451	2,086,373	6.1	62.4	223,658	329,802	-3.1	-9.3
Colorado.....	67,542	273,793	2.2	17.7	15,848	38,661	3.6	13.6
Connecticut.....	2,559	16,615	-8.2	7-61.8	10,500	51,580	-6.5	-4.1
Delaware.....	28,423	112,561	-6.5	-1.0	4,083	17,032	-0.9	-0.8
District of Columbia.....	37,608	146,925	3.5	4.5	8,580	14,337	-1.3	6.6
Florida.....	(X)	(X)	(X)	(X)	17,445	208,153	-1.4	5.9
Georgia.....	75,315	370,535	-0.4	13.2	17,453	45,431	-0.9	-7.1
Hawaii.....	40,525	162,512	1.8	7.6	(X)	(X)	(X)	(X)
Idaho.....	19,568	79,166	-0.1	12.7	6,266	22,899	2.8	4.8
Illinois.....	296,252	1,109,502	0.9	12.2	126,795	313,366	1.3	5.4
Indiana.....	105,151	402,961	1.4	27.6	37,143	74,647	11.6	32.6
Iowa.....	123,873	350,483	1.3	17.9	69,983	111,768	11.4	20.7
Kansas.....	49,285	159,187	2.0	16.2	22,454	46,724	5.1	2.7
Kentucky.....	45,424	242,457	-2.1	17.5	20,668	45,526	*13.0	*27.9
Louisiana.....	20,540	88,590	*-6.6	*-25.5	2,939	28,706	-20.2	-14.2
Maine.....	9,815	43,766	2.6	20.8	13,656	21,176	10.2	6.1
Maryland.....	133,314	629,353	2.7	12.9	38,708	76,151	4.2	*10-20.9
Massachusetts.....	204,832	1,003,679	-2.4	-11.4	16,998	53,560	2.0	-13.4
Michigan.....	142,348	887,192	-10.1	-14.2	91,797	176,536	2.6	11.7
Minnesota.....	*209,665	4783,116	*3.6	*16.5	37,530	73,061	-14.9	(11)
Mississippi.....	16,411	77,051	-11.0	-1.8	3,579	25,974	1.8	5.6
Missouri.....	79,739	304,951	-5.2	-8.2	33,440	93,858	-7.3	-3.3
Montana.....	23,877	84,077	-0.2	2.0	4,406	10,442	1.7	3.4
Nebraska.....	17,161	77,055	12-1.1	12-8.0	21,879	33,048	-2.5	-3.6
Nevada.....	(X)	(X)	(X)	(X)	6,783	15,947	3.3	18.7
New Hampshire.....	*13,1,651	8,761	4.7	12.8	9,370	18,668	1.0	8.1
New Jersey.....	13,834	46,044	1.6	-5.9	*458,413	*162,134	*4-2.1	*4.6
New Mexico.....	9,721	55,304	-4.6	2.9	9,786	27,819	-13.8	13.0
New York.....	886,419	3,588,584	1.1	4.6	*93,500	*234,518	*4.2	*1.4
North Carolina.....	133,317	558,744	2.3	13.8	70,200	87,793	1.9	1.4
North Dakota.....	24,507	56,943	12.1	14*35.2	7,850	18,124	4.2	8.3
Ohio.....	110,398	467,029	3.5	14.3	23,056	206,394	3.5	10.4
Oklahoma.....	41,089	148,247	5.5	27.3	52,326	90,437	0.9	15.5
Oregon.....	79,212	382,269	1.1	12.9	15,888	79,421	-6.1	9.1
Pennsylvania.....	258,953	1,018,385	-3.9	-9.7	75,955	199,314	1.0	8.2
Rhode Island.....	12,803	78,848	1.1	11.0	8,450	18,124	17.4	46.8
South Carolina.....	36,827	213,398	-0.4	18.2	5,157	18,594	-34.2	-22.2
South Dakota.....	(X)	(X)	(X)	(X)	4,467	13,816	-8.8	53.6
Tennessee.....	3,801	17,223	3.7	11.6	14,445	81,919	0.3	9.3
Texas.....	(X)	(X)	(X)	(X)	54,944	231,561	3.5	5.8
Utah.....	24,237	100,547	4.1	5.6	9,100	14,572	-3.5	-6.8
Vermont.....	13,928	56,363	3.3	10.4	7,606	15,717	-0.9	-1.5
Virginia.....	109,517	533,014	1.3	16.8	28,689	87,664	1.6	8.9
Washington.....	(X)	(X)	(X)	(X)	45,584	66,877	9.5	8.8
West Virginia.....	29,194	110,944	5.6	18.3	45,078	*33,488	*4-3.2	*4-0.7
Wisconsin.....	230,519	847,411	1.3	7.2	26,079	88,506	-2.4	5.1
Wyoming.....	(X)	(X)	(X)	(X)	4,321	15,434	5.7	17.4

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

¹ Represents zero or rounds to zero. X Not applicable.

¹The totals exclude amounts reported for the District of Columbia, which appear here for convenient reference in relation to corresponding data for individual State governments, and are included as local rather than State tax revenue in table 1. ²Rate reduced from 7 percent to 6-1/2 percent, effective July 1, 1973, and from 6-1/2 percent to 6 percent, effective May 1, 1974. ³The 4 percent sales tax on food and prescription drugs was repealed on January 1, 1975. ⁴Estimated. Actual figures and percentages not available. ⁵Not computed, since prior figures included both corporate and individual income tax collections. ⁶Refunds paid in 1974 included adjustments for tax years ending after December 31, 1971, based on an amendment requiring that income taxes withheld during any calendar year only be allowed as a credit against the tax levied for the calendar year with respect to which such amounts were withheld. ⁷Tax applicable to only 50 percent of capital gains, instead of 100 percent, and tax on interest and dividends repealed, effective calendar year 1973. ⁸Reflects rate increase from \$3. to \$4. in operators' licenses, effective June 21, 1974. ⁹Reflects allowance of Federal income taxes paid as deduction for State income tax, effective calendar year 1974. ¹⁰Decrease due to change in collection and reporting procedure for part of calendar year 1973. ¹¹Not computed, due to change in classification of taxes. ¹²Reflects a reduction in the State tax rate, as imposed on the adjusted Federal income tax liability, from 13 percent in 1973 to 11 percent in 1974. ¹³Declared unconstitutional by U.S. Supreme Court in March, 1975.

¹⁴Increase due in part to new tax base and rates effective calendar year 1973.